COOK & MOREHART

Certified Public Accountants

1215 HAWN AVENUE - SHREVEPORT, LOUISIANA 71107 - P.O. BOX 78240 - SHREVEPORT, LOUISIANA 71137-8240

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MEMBER
AMERICAN INSTITUTE
CENTIFIED BUT BE ACCOUNTANTS

SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountants' Report
On Applying Agreed-Upon Procedures

Town of Benton Benton, Louislana

We have performed the procedures enumerated below, which were agreed to by the Town of Benton, solely to assist you in evaluating hours per timesheets to hours per CAD sheets from the sheriff's department for a certain employee for the period October 1, 2010 through December 31, 2010. This agreed—upon procedures engagement was performed in accordance with Statements on Standards for Attestation Engagements, issued by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. We will obtain the timesheets for pay periods ending during October 1, 2010 through December 31, 2010 from the Town of Benton for employee – unit number 639.

We obtained the timesheets for pay periods ending during October 1, 2010 through December 31, 2010 from the Town of Benton for employee – unit number 639.

2. We will obtain CAD sheets from the Bossier Parish Sheriff's Department, showing times logged in and time logged out by Town of Benton employee – unit number 639.

We obtained CAD sheets from the Bossier Parish Sheriff's Department, showing times logged in and time logged out by Town of Benton employee – unit number 639.

3. We will compare the hours worked per the time sheets with the hours logged in and logged out by the sheriff's department, as per the CAD sheets, and will provide a listing of variances noted.

We compared the hours worked per the time sheets with the hours logged in and logged out by the sheriff's department, as per the CAD sheets. A listing of variances is attached to this report. The total of the variances is 143.75 hours reported per the timesheets which were not reported on the CAD sheets.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/10/11

This report is intended solely for the use of management of the Town of Benton and the Legislative Auditor, State of Louisiana, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statue 24:513, this report is distributed by the Legislative Auditor as a public document.

Cook + Marchant

Cook & Morehart Certified Public Accountants July 14, 2011

8 23	Hours	(8.00)	(8,00)	(8.00)	(0.92)	4.57	(10.42)	4.03	2.50	(00.6) (00.6)	(5.33)	(3.90)	8.42	7.00	5.02	335	(34.07)	(12.00)	(0.15)	(0.83)	(0.52)	,	(4.38)	. (8)	(8.00) (8.00)	(10.00)	(0.48)	(3.00)	1.60	(0.37)	(0.22) (0.22)	0.45	(S)	0.25	0.95	(1.80)	(237)	(2.13)	(0.30)	0.10
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s Department	Hours-Mins Worked I				7.05	12:34	4:35	4:02	2.30]	2:40	4:08	8:25	2:00	5:04	3:21	5:56		9:51	1:10	1:29		3:37	3:57			7:31		96.6 6	7.38	7:47	8:27		8:15	8:57		7.38	5:52	7:42	8:06
Per CAD Sheets from Sheriff's Department	•				3:39 PM	9:35 PM	4:58 PM	11:59 PM	2:30 AM		4:30 PM	4:43 PM	7:03 PM	5:21 PM	4:44 PM	2:55 PM	8:17 PM		5:20 PM	9:59 PM	11:10 PM		2:55 PM	4:50 PM			2:55 PM		5:02 PM	3:10 PM	3:18 PM	3:54 PM	•	3:30 PM	4:05 PM		2:46 PM	3:12 PM	2:50 PM	3:40 PM
Per CAD She	On Duty Time Off Duty Time				8:34 AM	9:01 AM	12:23 PM	7:57 PM	12:00 AM		1:50 PM	9:37 AM	10:38 AM	10:21 AM	11:43 AM	11:34 AM	2:21 PM		7:29 AM	8:49 PM	9:41 PM		11:18 AM	12:53 PM			7:24 AM		7:26 AM	7:32 AM	7:31 AM	7:27 AM		7:15 AM	7:08 AM		7:08 AM	9:20 AM	7:08 AM	7:04 AM
	Date	10/01/10	10/04/10	10/05/10	10/06/10	10/07/10	10/08/10	10/08/10	10/09/10	10/11/10	10/12/10	10/13/10	10/14/10	10/15/10	10/18/10	10/19/10	10/20/10	10/21/10	10/22/10	10/23/10	10/24/10	10/25/10	10/26/10	10/27/10	10/28/10	10/29/10	11/01/10	11/01/10	11/02/10	11/00/10	11/04/10	11/05/10	11/06/10	11/08/10	11/09/10		11/10/10	11/11/10	11/12/10	11/15/10

Time in Minutes Hours Worked Code Section	Per CAD Sheets from Shariffs Department		Per Town Time Record		Difference	<u>8</u>
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ALBERT DOUGHTY MAYOR



P O Box 1890 Benton, Louisiana 71006

STEPHANIE SULLIVANT CLERK

August 1, 2011

Cook & Morehart, CPAs 1215 Hawn Avenue Shreveport, LA 71107

RE: Management's Plan of Corrective Action
Agreed Upon Procedures Report dated July 14, 2011

- 1) The Town of Benton submitted the Agreed Upon Procedures Report to the District Attorney of the Twenty-Sixth Judicial District.
- The Town of Benton implemented a control procedure whereby the Chief of Police will approve all timesheets for the Benton Police Department.

Thank you,

Mayor Albert Doughty TOWN of BENTON